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RECENT SCHOOL LEGISLATION IN NORTH CAROLINA

By E. W. KNIGHT

ACCORDING to a statement issued by State Superintendent E. C. Brooks, following the close of the special session of the Legislature, that body met, in the new legislation enacted, every request of the State Department of Education. Very important amendments were made to the new school law of the State. The following enactments were of most significance:

The salary schedule adopted by the teachers at the Greensboro Conference, recommending an increase in salaries based on efficiency and continued service in the same school, was provided for when the State tax of thirteen cents was authorized by the finance committee. There was no opposition to it. Moreover, the counties and the special tax districts were given sufficient latitude, either through a tax levy or through power to borrow money to meet the salary schedules. Therefore, the school term in every district for 1920-21 may be maintained for the same length it was maintained in 1919-20.

The second important enactment was a law authorizing the expenditure of about \$30,000 of the public school fund to aid counties in which there is not a single standard high school. With this fund it will be possible to increase the number of standard high schools in the rural districts, when they have complied with the requirements for a consolidation of districts and a levy of a special tax not to exceed ten cents. Through this provision it will be possible to give substantial aid to several counties and strengthen very materially the high school work of the State. The expenditure of this fund will be wholly in the rural districts of the weak counties where the taxable values are too low for the counties to provide such schools without a very high tax rate. All high schools aided out of this fund must provide for the teaching of vocational subjects, such as agriculture and home making.

The third important enactment was that which authorized the State Board of Education to secure better supervision of the erection of new school buildings. The State Department may expend an amount not to exceed \$10,000 from the State Loan Fund, to be used in providing plans for modern school buildings, such plans to be furnished free of charge to districts. Provision is made also for the proper inspection of school buildings and for giving aid to cities, towns and districts in properly locating new school buildings.

The State Board of Education was further authorized to spend not more than \$5,000 of the public school fund in securing a better administration of the public school fund in the several counties of the State. Through this provision county superintendents and county boards of education will be given assistance in administering the public school fund and in properly accounting for it.

Several minor enactments concerning public education in the State were made as follows:

County boards of education may now pay all or any part of the cost of the erection of a new school building. Furthermore, they may condemn as much as ten acres of land for school sites and grounds, instead of the three acres under the old law.

The State-wide Bond Act has been changed so that towns, counties or districts may issue bonds in amounts up to five per cent of the valuation of the property of the unit; and any district having a school containing as many as five teachers may vote bonds under the law.

The cost of transportation of pupils must be provided in the building and incidental fund. In case of a disagreement between county boards of education and county commissioners, as to the amount of the county budget, the county commissioners are required to specify in writing what items of the budget should not be allowed.

Immediately following the passage of the new tax legislation, Dr. Brooks issued general directions concerning the provisions of the law, in the following memorandum:

I. TAX RATES

1. A tax of thirteen cents levied by the Legislature is substituted for the thirty-two cents state tax levied last year. This is a state-wide tax and must not be confused with the county tax, which is separate from and in addition thereto.

2. A county tax, not exceeding fifteen cents, is substituted for the thirty-five cents tax levied last year, except for those counties that would reach the fifteen cents rate before the amount raised by the thirty-five cents last year plus ten per cent has been realized.

3. The maximum building tax that may be levied is three cents in place of a maximum of $16\frac{3}{4}$ cents last year.

4. The special local taxes for 1920-21 should provide ten per cent more than the special local taxes provided for 1919-20. All special local taxes voted since the passage of the revaluation act in 1919 may be considered as if they had been levied on the old valuation and the new rate levied should provide ten per cent more than it would have provided under the old valuation.

II. HOW TO ESTIMATE THE NEW RATES

The new revaluation act gives directions as to how all new tax rates, except the state tax rates mentioned above, may be determined. Ascertain the "taxable value upon which the tax rates were levied for each county, municipality, or special tax district for the year 1919 and the total amount of revenue produced by the rate of tax so levied in the year 1919. An addition of ten per cent may be made to each total amount of revenue for each county, municipality, or special tax district for the year 1919, and a rate of tax sufficient to yield the total amount of revenue thus estimated will be the maximum which may be levied in the year 1920."

In making an estimate as to what new rates should be levied by old tax levying authorities, all such authorities should consider the following:

What is the total amount due from the tax levy of 1919-20—how much has been collected and how much remains to be collected—how much has been lost to the fund because of fees, commissions and failure to pay taxes?

When the total amount has been determined add ten per cent to it which will be the limit for the year 1920-21. Divide this total amount by the new valuation, making sufficient allowances for any reasonable losses. If the result contains a fraction discard the fraction and take the next highest number. The result will be the tax rate to be levied for 1920-1921.

For example: Suppose \$15,000 has been collected already for schools for the year of 1919-1920; there is still due \$2,000 but is uncollected—suppose \$1,000 was lost to the fund because of fees, commissions and failure to pay taxes, the total amount that next year's rate is supposed to yield will be \$18,000. Add ten per cent to \$18,000 and the maximum amount for 1920-1921 is \$19,800. The new valuation of the property is \$14,500,000. Divide \$19,800, by \$14,500,000 and the result is a tax rate of $13\frac{1}{2}$ cents. Discard the fraction and the rate will be fourteen cents.

All tax levying authorities should be urged to make

the rate sufficient to raise ten per cent more money than last year.

In anticipation of the new school legislation by which salaries are to be increased, the teachers flocked to summer schools during the vacation months. As a result nearly 7,000 teachers in the State will change their certified standing this year. That necessitates examination of records and sending out certificates to those teachers who have attended summer school either in or out of the State, and who made marks which justify putting them in a higher class than they formerly occupied. The work is being handled as rapidly as possible, but there is little chance to get all new certificates to all teachers by the time school opens this fall. As a rule the superintendents and the teachers know what grade certificate the teacher employed is entitled to and the salary may be paid on the basis of the general program for increasing salaries adopted by the superintendents and the department of education.

These certificates are going out from the State Department as rapidly as they can be reached, but the process is rather slow for it requires expert help in handling the reports from the various summer schools and before the clerical work of filling out the new certificates can be done. In addition to the teachers who attended summer schools for the purpose of improving their professional standing, and increasing their salary, there has been an unusually large number of new teachers who had no certificates at all, and who had to take the examinations here or in the various counties. All of these papers have to be handled through office of the State Board of Examiners. Consequently should any teacher fail to get the certification papers back immediately after the record is mailed in the delay will be incident to the enormous amount of work in the office of the secretary.

FINE WORK

The boys on the Chapel Hill High School football team are again making a strong bid for state championship honors.

On Saturday, October 9th, they completely ran over the Wake Forest scrub team by a score of 38 to 0. In every department of play the Chapel Hill boys showed marked superiority, in head work, forward passing, punting, running back of punts, and straight line plays.

Watch Chapel Hill.